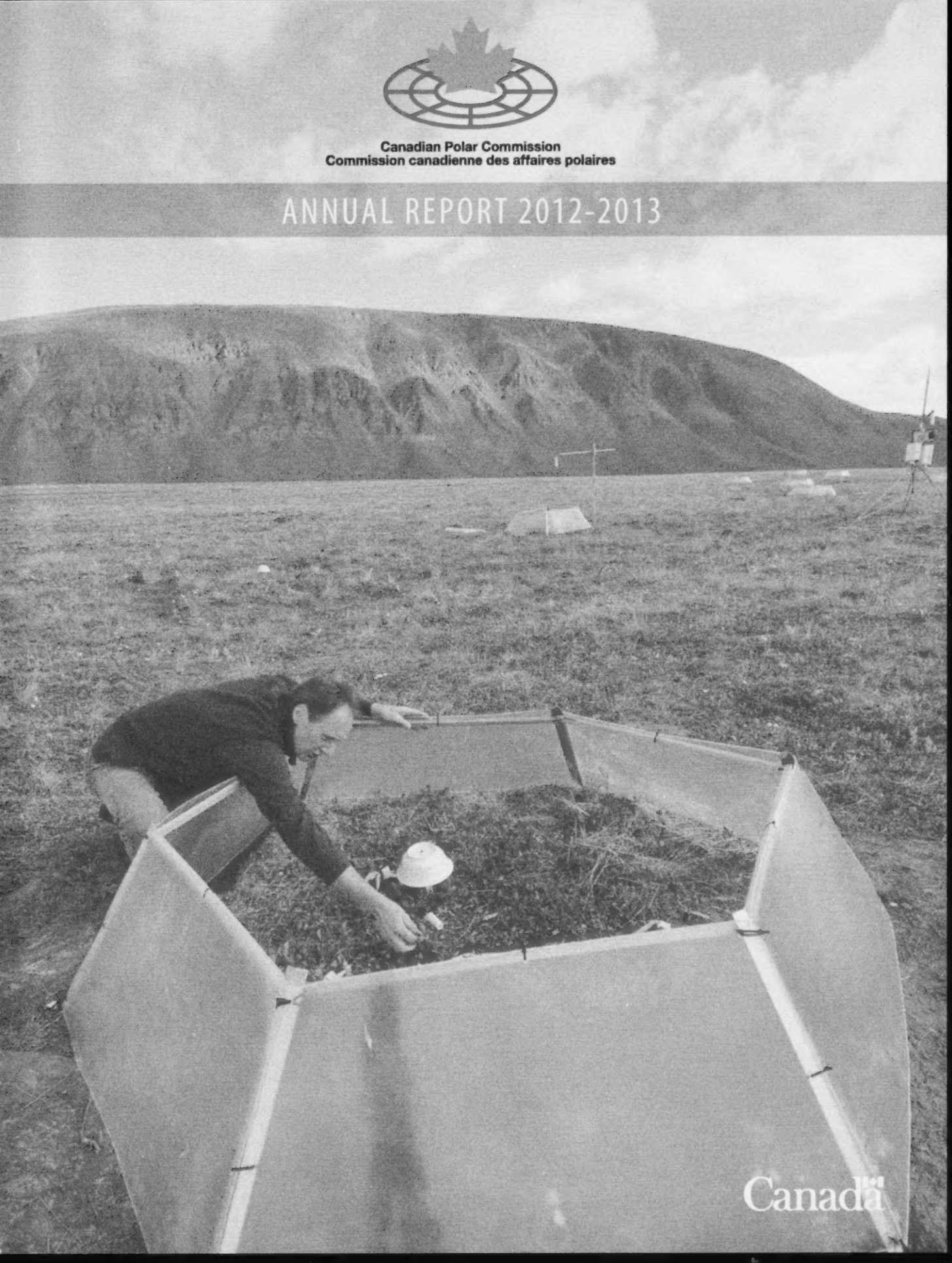
Canadian Polar Commission
Commission canadienne des affaires polaires

ANNUAL REPORT 2012-2013



Canada

For over 50 years Natural Resources Canada's Polar Continental Shelf Program (PCSP) has been Canada's main provider of logistics services to researchers in the Canadian Arctic. Each year researchers from a wide variety of disciplines depend on the PCSP's arctic operations expertise and its well-equipped facility in Resolute Bay, Nunavut. Throughout the pages of this report you will see photographs of some of these scientists and their assistants as they carry out their arctic field research, assisted by the Polar Continental Shelf Program.

Cover:
Greg Henry doing research as part of the International Tundra Experiment (ITEX), which analyses the response of a tundra system to warming.

Photo: Janice Lang, PCSP/NRCan

CANADIAN POLAR COMMISSION
COMMISSION CANADIENNE DES AFFAIRES POLAIRES

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The Honourable Minister of Aboriginal Affairs
and Northern Development
Terrasses de la Chaudière
10 Wellington Street
North Tower, Room 2100
Gatineau, Quebec
K1A 0H4

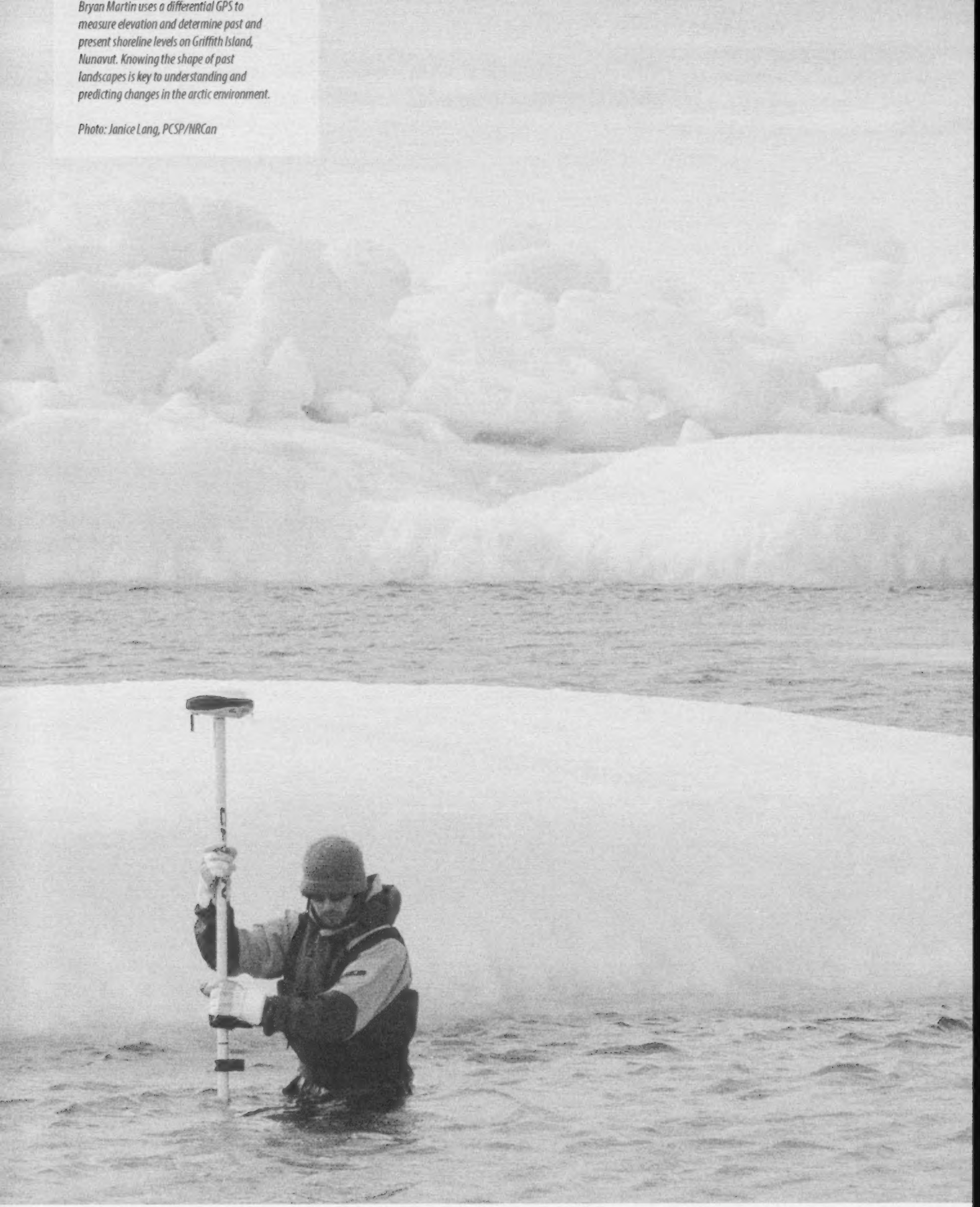
Dear Minister:

On behalf of the Canadian Polar Commission, I am pleased to submit to you the Commission's annual report, which covers the period from April 1, 2012 to March 31, 2013.

Sincerely,

Bernard W. Funston
Chairperson

Canada



Bryan Martin uses a differential GPS to measure elevation and determine past and present shoreline levels on Griffith Island, Nunavut. Knowing the shape of past landscapes is key to understanding and predicting changes in the arctic environment.

Photo: Janice Lang, PCSP/NRCan

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Mandate

Established in 1991, the Commission is Canada's primary polar knowledge agency and has responsibility for: monitoring, promoting, and disseminating knowledge of the polar regions (Arctic and Antarctic); contributing to public awareness of the importance of polar science to Canada; enhancing Canada's international profile as a circumpolar nation; and advising government on matters related to the polar regions.

In carrying out its mandate, the Commission builds and maintains polar knowledge networks, hosts conferences and workshops, publishes information regarding the polar regions, and works closely with other governmental and non-governmental agencies to promote and support Canadian polar knowledge.

The Commission serves as Canada's primary point of contact with the circumpolar knowledge community, and is Canada's adhering body to the International Arctic Science Committee (IASC) and the Scientific Committee for Antarctic Research (SCAR). In addition, the Commission maintains a liaison with research organizations and institutes throughout the circumpolar world, providing guidance into multilateral scientific projects relevant to Canadian interests.

Board of Directors

The Board of Directors is the governing body of the Canadian Polar Commission. Appointed by Governor in Council, they are responsible to Parliament through the Minister of Aboriginal Affairs and Northern Development. The Board provides direction and delegates authority to the Executive Director, who manages the Commission. This year the Board met during the final International Polar Year Conference in Montreal, and in Whitehorse, Vancouver, and Iqaluit.

Members

Bernard W. Funston (Chairperson)
Ottawa, Ontario

Nellie Cournoyea (Vice-Chairperson)
Inuvik, Northwest Territories

Barrie Ford
Kuujjuaq, Quebec

Martin Fortier
Quebec City, Quebec

Robert Gannicott
Toronto, Ontario

David Hik
Edmonton, Alberta

Rob Huebert
Calgary, Alberta

Maxim Jean-Louis
Sudbury, Ontario

John Nightingale
Vancouver, British Columbia

Darielle Talarico
Whitehorse, Yukon

Chairperson's Message

In a complex world where most organizations are weighed down by short-term or day-to-day activities, it is rare to have an organization whose mandate is to monitor what is going on, to share and analyze relevant information and to think ahead about scenarios which could arise from the emerging trends and issues. The Canadian Polar Commission (CPC) has such a mandate.

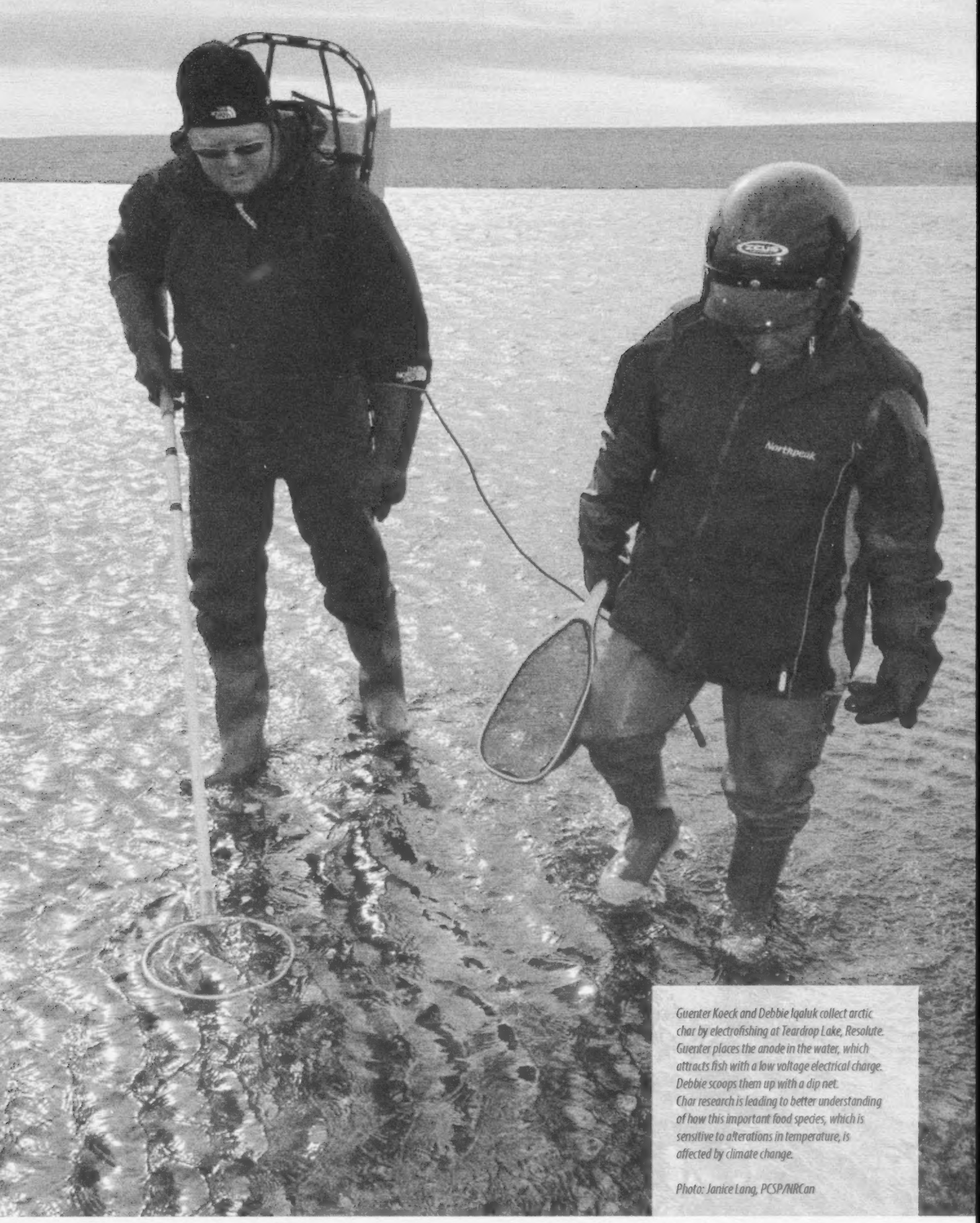
CPC is Canada's national institution to help synthesize the emerging knowledge relating to the polar regions and to assist in translating and disseminating this knowledge in ways that are relevant and timely for policy-makers, local people, business and industry, academic and scientific groups, and other interested organizations and individuals.

The recent admission of Observer states, such as China, India, South Korea, Japan, Singapore, and Italy, as well as the European Union on a conditional basis, to the Arctic Council in May 2013 is an indicator of the speed and magnitude of changing perceptions and interests in relation to polar regions, the Arctic especially. These states represent approximately 3.6 billion people, roughly half of the global population.

In this new age of polar awareness, Canada has a central role to play. This role requires increasingly sharp focus on national and local priorities in the North, as is clearly articulated in Canada's Northern Strategy, but also constructive and collaborative engagement in circumpolar and international affairs that bear on important Arctic issues, from climate change and variability to shipping and resource development. Thinking strategically about how the polar regions integrate into national, regional and global affairs is now more important than ever.

The Canadian Polar Commission is a small organization, just a handful of board members and staff; but with carefully and strategically-planned activities performed to the highest standard it too can have great effect, making connections that smooth the path to greater polar knowledge – so urgently needed in this time of global change – and from knowledge to action, on the locally, nationally and globally-interconnected social, environmental, economic, and geopolitical challenges of our times. Our work over the past year has been inspired by this conviction.

Bernard W. Funston
Chairperson



Guenter Koeck and Debbie Iqaluk collect arctic char by electrofishing at Teardrop Lake, Resolute. Guenter places the anode in the water, which attracts fish with a low voltage electrical charge. Debbie scoops them up with a dip net. Char research is leading to better understanding of how this important food species, which is sensitive to alterations in temperature, is affected by climate change.

Photo: Janice Lang, PCSP/NRCan

Debbie Iqaluk collects midges along the shoreline for analysis. Comparing the findings with fish stomach contents sheds light on the lake's food web, a major part of its ecology.

Photo: Janice Lang, PCSP/NRCan

Executive Director's Report

I am very pleased to report that the Commission has made excellent progress over the past year in a number of important areas, guided by Canada's Northern Strategy. Starting with our participation at the very successful IPY 2012 "Knowledge to Action" conference in Montreal in April 2012, we have worked hard to strengthen our connections to Canadian and international networks that are creating new polar knowledge. In addition to university-based researchers, we are also reaching out to researchers at federal and territorial government departments and agencies, as well as to people across the North to better understand the research priorities, as well as the new knowledge that is being created.

During the IPY 2012 Conference, we were pleased to release the plain-language summary of Canadian scientific contributions to IPY, and are making progress as we assess and summarize the state of northern knowledge in Canada. We have revitalized the Commission's web site, are moving toward broader distribution of polar knowledge via the internet, and are excited by the opportunities that will eventually result from our nascent partnership with the Royal Canadian Geographical Society, its Canadian Geographic magazine, and associated internet presence.

We have also completed significant improvements to the day-to-day operation of the Commission, and are continuing to ensure that our Board of Directors remains well connected to northerners and polar knowledge issues through regular engagement in the North. We are proud to have re-established our Northern Office in Yellowknife, NT, in November, 2012, and that we have been able to bring on board a number of students and early career professional staff. We are very much looking forward to building on our new momentum, and to continuing to advance polar knowledge that benefits northerners and all Canadians.

David J. Scott, Ph.D.
Executive Director

STRATEGIC OUTCOME AND PRIORITIES

Our goal, as Canada's primary national institution dedicated to polar knowledge, is to ensure that Canada fully embraces its place as a polar nation. To achieve its strategic outcome, increased polar knowledge, the Commission's work is guided by the three-year strategic plan developed by the Board for the period 2012-2015. The plan outlines the following priorities:

- Maintain and build active polar knowledge networks
- Synthesize polar knowledge to identify opportunities, issues and trends
- Effectively communicate polar knowledge and syntheses of research findings

THE CANADIAN POLAR COMMISSION THIS YEAR

Strategic Priority 1:

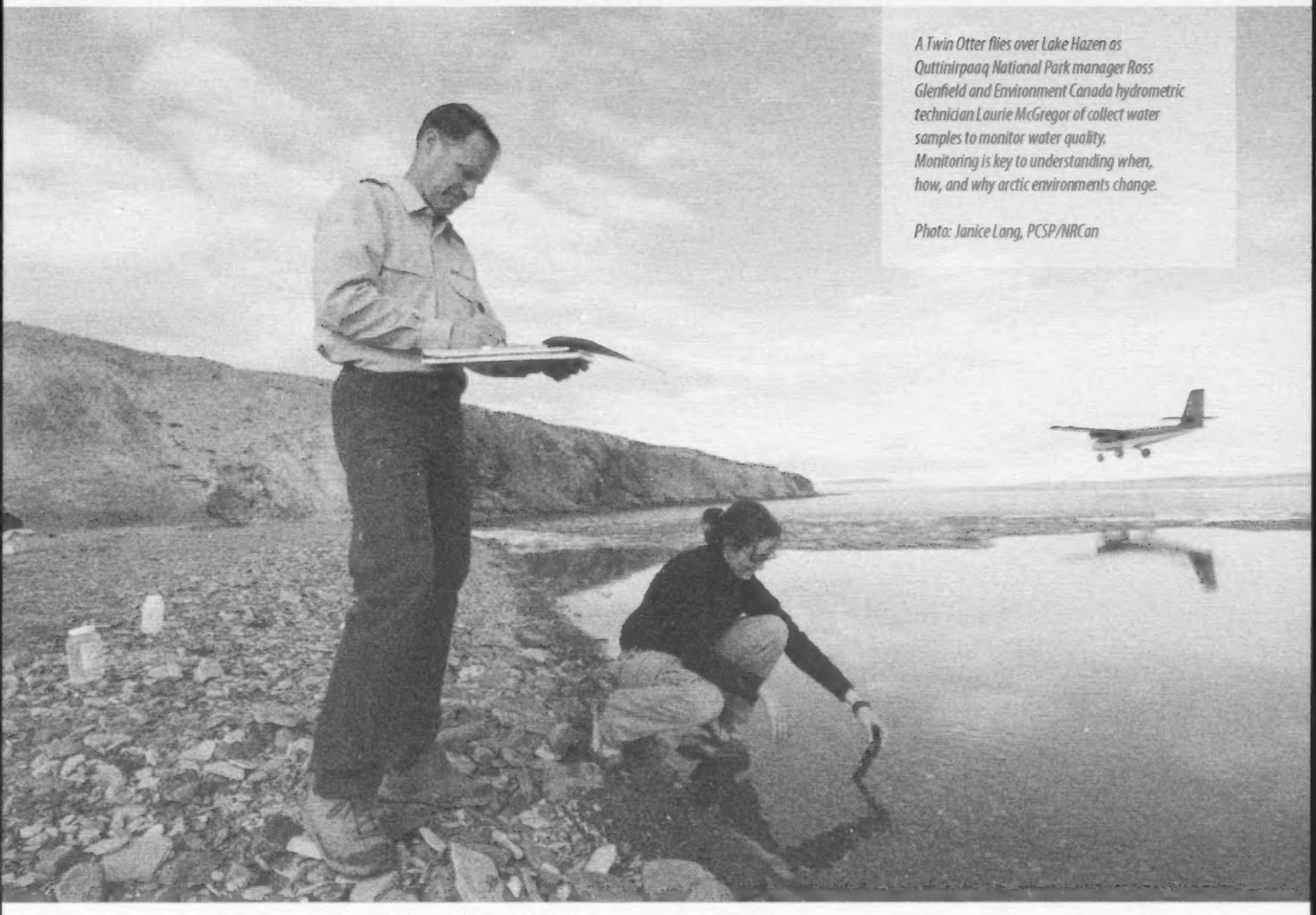
Maintain and build active polar knowledge networks

Significant advances this year expanded and strengthened Canadian polar knowledge networks and extended the Commission's capacity to connect with the North and the polar research community. Chief among these was the November opening of the Commission's new northern office in Yellowknife. Located in space offered by Natural Resources Canada in the Greenstone Building and staffed by Northern Coordinator David Miller, the office anchors the Commission's presence north of 60° and helps advance its mandate by facilitating, establishing, and maintaining relationships with northern communities, organizations, and individuals. The Commission also hired a part-time Research Analyst in Whitehorse. The Commission participated actively in the International Polar Year Conference "From Knowledge to Action" in Montreal (April 2012), taking full advantage of the large number of Canadian and international attendees at the conference to reinforce and expand its networks. In addition the Chair Bernard Funston and board member David Hik participated in Polar Report, a live-webcast talk show hosted by well-known journalist Ed Struzik, on polar knowledge and the revitalization of the Commission (http://tiny.cc/fi5g0w). The Chair and officers of the Commission met with delegations from the US, UK, China, and New Zealand, among others.

The Commission recognizes that enhanced communication among Canada's widely dispersed northern research facilities can bring coordinated and efficient operations, thereby reducing costs and improving access for researchers conducting fieldwork. The Canadian Network of Northern Research Operators (CNNRO) is a pan-northern federation of support facilities serving Canadian and international researchers. This year the Commission continued to provide secretariat support to the CNNRO, and established its online presence with a website for the network (http://www.cnnro.ca/). At its general meeting in Iqaluit (October 2012) CNNRO members named an interim executive committee comprising James Drummond (Dalhousie University), Mary-Ellen Thomas (Nunavut Research Institute), and Michael Goodyear (Churchill Northern Studies Centre). The organization is exploring options to formalize its structure and has begun a strategic planning exercise.

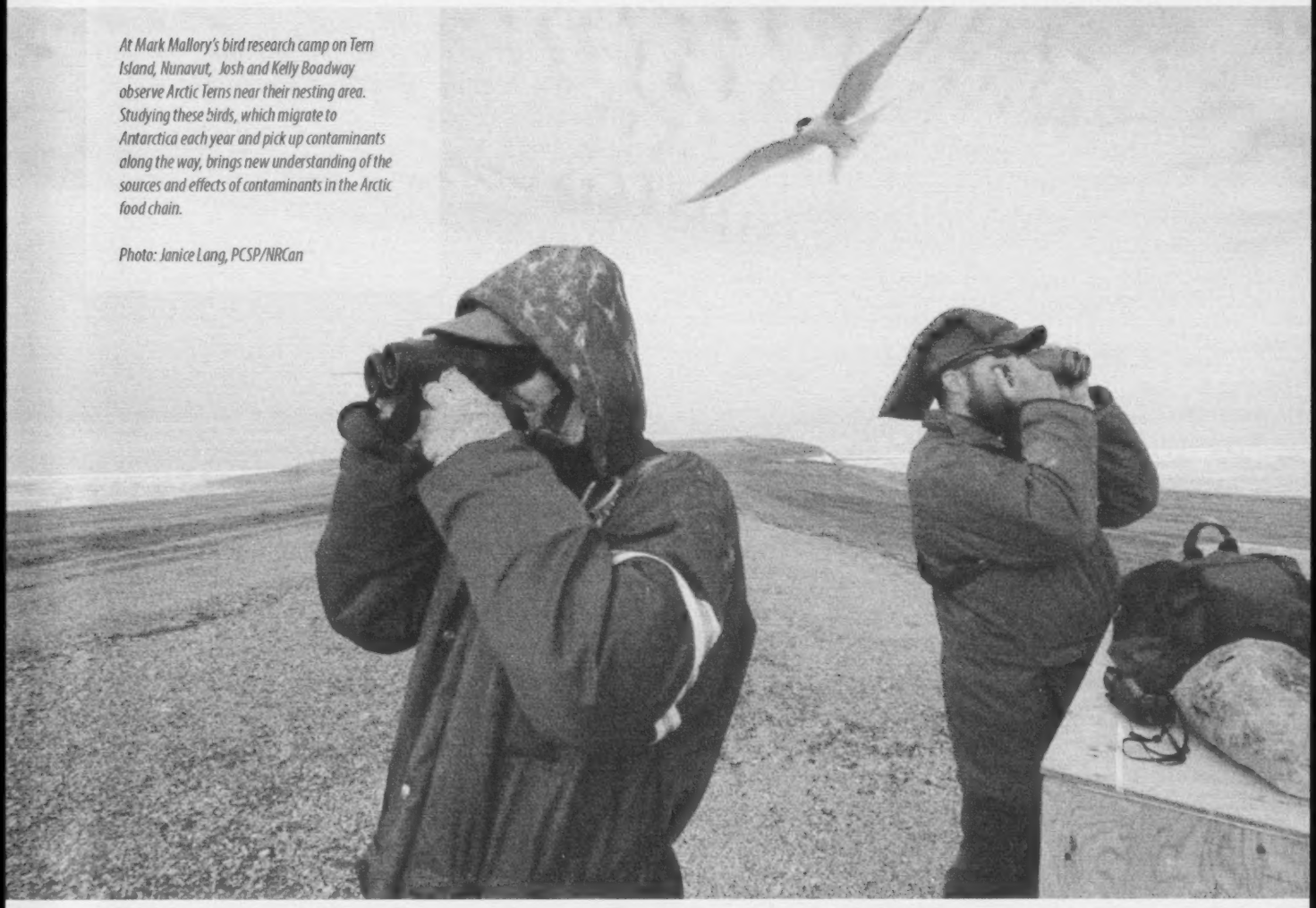
Cooperation and collaboration are essential to meeting the challenges of research in the polar regions, and coordinated monitoring is key to understanding the rapid changes there that are affecting the entire planet. Sustaining Arctic Observing Networks (SAON), an initiative of the Arctic Council, is developing an international network of long-term, coordinated, pan-arctic observing and data sharing systems for information on environmental systems and socio-economic change. The SAON steering group includes representatives of the eight arctic countries, permanent participants in the Arctic Council, and Arctic Council working groups, as well as members from the International Arctic Science Committee and the World Meteorological Organization. It also has links to the arctic science, observing and data management activities and interests of the non-arctic countries, as well as to global observing systems. The Canadian Polar Commission supports Canadian participation in SAON by providing coordination and secretariat services to its Canadian committee. In order to increase awareness of the Canadian contributions to SAON and facilitate strengthening the SAON community in Canada the Commission developed a website for SAON Canada (http://www.arcticobservingcanada.ca/).

The Commission is also actively involved with the Arctic Observing Summit (AOS) a new high-level forum that provides guidance based on community needs and science for the design, implementation, coordination, and sustained long-term (decades) operation of an international network of arctic observing systems. The Commission is coordinating Canadian participation in AOS 2013, which will take place in Vancouver in April 2013, and has developed a position paper on enhancing the effectiveness of SAON Canada for discussion during the summit.



A Twin Otter flies over Lake Hazen as Quttinirpaaq National Park manager Ross Glenfield and Environment Canada hydrometric technician Laurie McGregor of collect water samples to monitor water quality. Monitoring is key to understanding when, how, and why arctic environments change.

Photo: Janice Lang, PCSP/NRCan



At Mark Mallory's bird research camp on Tern Island, Nunavut, Josh and Kelly Boadway observe Arctic Terns near their nesting area. Studying these birds, which migrate to Antarctica each year and pick up contaminants along the way, brings new understanding of the sources and effects of contaminants in the Arctic food chain.

Photo: Janice Lang, PCSP/NRCan

The International Arctic Science Committee (IASC) is a non-governmental organization that aims to encourage, facilitate, and promote cooperation among all countries engaged in arctic research, in all disciplines and areas of the Arctic (http://www.iasc.info/home/iasc). The Canadian Polar Commission is Canada's adhering body to IASC, and David Hik, a Commission board member, is the current president. Canadian researchers are active members of IASC Working Groups: Terrestrial (Warwick Vincent, Vice Chair), Marine (Savithri Narayanan, Past Chair), Cryosphere (Martin Sharp, Chair), Atmosphere (Claude Labine), and Social and Human (Gail Fondahl), working with their international colleagues to coordinate research and share information. Peter Pulsifer represents Canada on IASC's Data Policy Action Group.

Arctic Science Summit Week (ASSW) is the annual IASC-sponsored gathering of international arctic research organizations, and is an important venue for international coordination, collaboration and cooperation in arctic science. In April 2012 the Commission organized ASSW and hosted the website for the event, which took place in Montreal immediately prior to the International Polar Year 2012 Knowledge to Action final conference.

The Canadian High Arctic Research Station (CHARS), to be built in Cambridge Bay, Nunavut, will complement and reinforce Canada's existing network of arctic and subarctic research facilities and ongoing federal, territorial, and academic research priorities. The Commission continues to contribute actively to the advisory panel for the development of the Canadian High Arctic Research Station and its science program. The Government views and positions CHARS as a key element of the Northern Strategy. The new research station will expand Canada's capacity for collaborative international northern research projects and the Commission has been exploring potential opportunities to develop or expand Canadian research cooperation with Arctic and Antarctic research programs in countries including the USA, UK, Germany, India, China, South Korea, Japan, and Singapore.

During 2012-13, the Commission continued to build on a strong functional relationship with its United States counterpart, the U.S. Arctic Research Commission (USARC). Working together, the two organizations contributed to the development and successful delivery of the technical program for the 3rd Biennial Canada-U.S. Northern Oil and Gas Research Forum (Anchorage, Alaska, November 2012). A joint CPC and USARC Board of Directors meeting in December 2012 resulted in further collaboration: the Canadian Polar Commission secured key Canadian participation in the USARC-sponsored 3rd Annual Water and Sanitation Innovations for the Arctic workshop held in February in Anchorage, Alaska; and, with USARC, facilitated the appointment of a Canadian (David Hik, University of Alberta and CPC Board of Directors member) to the study team of a major collaborative US project on emerging research questions in the Arctic. The two commissions agreed to continue their collaborative working relationship for the years to come.

The networks that enable coordination and collaboration are even more crucial in the Antarctic research environment, which features the harshest conditions on Earth and a unique cooperative governance system. The Canadian Polar Commission is Canada's adhering body to the Scientific Committee for Antarctic Research, an interdisciplinary committee of the International Council for Science (ICSU), which initiates, develops, and coordinates high quality international Antarctic research. The Commission is responsible for representing Canada's national interests in Antarctic and bipolar science and for disseminating relevant information from SCAR to Canada's polar research community. In July 2012, Commission Executive Director David Scott, who is Canada's new Chief Delegate to SCAR, and Simon Ommanney, secretary of the Canadian Committee for Antarctic Research, actively contributed to the discussions and decisions made at the XXXII SCAR Delegates Meeting, and participated in the Open Science Conference in Portland Oregon. Canadian researchers are active members of the three SCAR Standing Scientific Groups: Geosciences (Wayne Pollard and Peter Pulsifer) Life Sciences (Marianne Douglas and Kathleen Conlan) and Physical Sciences (Thomas S. James). The Standing Scientific Groups coordinate international scientific research in their respective fields.

The Canadian Committee for Antarctic Research is Canada's National Antarctic Committee under the provisions of SCAR. It advises on Antarctic research matters, ensures that the Canadian polar research community participates in Antarctic research planning activities, and encourages international cooperation in Antarctic and bipolar (north and south) research. The Committee, with the assistance of the Polar Commission, has developed a Canadian Antarctic Research Program, which clearly outlines Canadian researchers' priorities in Antarctica. These priorities include strengthening links between Arctic and Antarctic research. The program also proposes a governance structure that includes government and non-government stakeholders. Recognising that the knowledge gained from Antarctic research contributes to our understanding of the Canadian Arctic, the Commission is undertaking a strategic assessment of the current international operating environment for Antarctic research from a Canadian perspective.

Strategic Priority 2:

Synthesize polar knowledge to identify opportunities, issues and trends

Knowledge to action means bringing the latest research information to decision-makers in a form they can use. The Commission accomplished this with the publication of its Canadian International Polar Year Highlights report (see below). It has now moved on to the next step, taking stock of the current state of Canada's polar knowledge – because monitoring the state of knowledge of the polar regions is central to the Commission's mandate. The Commission is undertaking an investigation that will summarize the state of northern knowledge in Canada following the International Polar Year period (2007 to the present), highlight key knowledge gains, and identify opportunities to address areas where new knowledge is required. This includes sectors of particular interest to northerners such as energy, food security, housing, traditional knowledge, infrastructure, environment, education, human health and wellbeing and economic development. Commission staff is consulting widely across the research community – researchers, northern governments, research institutes, and Aboriginal organizations – in order to prepare a comprehensive document that portrays accurately the state of polar knowledge and reflects the needs and priorities of northerners. The process of interviewing more than 120 key informants is well underway, under the guidance of an ad hoc external advisory committee of experts in the northern natural and social sciences. The final report of the investigation will be published in the fall of 2013.

Strategic Priority 3:

Effectively communicate polar knowledge and syntheses of research findings

Making polar knowledge available – whether to decision makers, the media, students, teachers, the general public or business and industry – means connecting directly to those creating new knowledge, and translating the main points into everyday language. In April 2012, the Commission brought Canada's key International Polar Year findings to Canadians through *International Polar Year Canadian Science Report: Highlights*. Released in print and via internet at the International Polar Year Conference "From Knowledge to Action" in Montreal, the report is a handy reference for media, elected officials, policy makers, teachers, students, and the general public. Five thousand printed copies were distributed, as well as hundreds more electronic versions on memory sticks and through downloads from the Commission website. With assistance from the Royal Canadian Geographical Society (RCGS), print versions of the report were delivered to high school classrooms across the country, accompanied by a customized lesson plan for teachers. Both the Commission and the RCGS were pleased with the success of this endeavour, which took full advantage of the complementary resources of both organizations – in particular the Commission's ability to gather and synthesize polar knowledge and the RCGS's ability to share it with millions of Canadians. The Commission and the RCGS have begun working on a memorandum of understanding to guide further collaborations in the areas of communication to the public, education, and raising awareness of the polar regions.

As part of its efforts to attract the next generation of polar researchers, the Commission collaborates with the Association of Polar Early Career Scientists (APECS), the Association of Canadian Universities for Northern Studies (ACUNS), and scientists from institutions across the country. The Commission is an active member of the awards committee of the Canadian Northern Studies Trust and the

In this photo Sarah Hazell's students Lars Anderson, Moses Aronsen (a resident of Resolute Bay), Vanessa Ward and Tabitha McKell dig and sort artifacts and animal bones at an archeological dig of an ancient dwelling at Resolute. This research opens a window on of the lives of the Thule people, the ancestors of today's Inuit. This kind of information is welcome in Inuit communities, where many, especially young people, have a keen interest in learning more about their history.

Photo: Janice Lang, PCSP/NRCan

management committee of the Northern Science Training Program, and works with research and educational bodies including the Arctic Institute of North America, the Canadian Circumpolar Institute, ArcticNet, and others, to promote interest among students. In collaboration with ACUNS the Commission awarded the annual Canadian Polar Commission Scholarship to an outstanding doctoral student. This year's winner is University of Alberta biology student Craig Emmerton for his project on greenhouse gases exchange in remote semi-desert soils and wetlands on northern Ellesmere Island. Over the course of this year the Commission has also been preparing to assume responsibility for delivery of the Northern Scientific Training Program, which assists university students with the high cost of conducting research in the North, from Aboriginal Affairs and Northern Development Canada. For over fifty years this influential program has benefitted Canada by helping inspire new generations to make the Arctic the focus of their career – whether in research, teaching, governance, or other areas. The transfer of responsibility for delivery of the program will take place on April 1st 2013. The Commission is committed to maintaining NSTP's smooth operation and high standards in serving its clients across Canada.

The Commission has assumed responsibility for the Northern Science Award, created by the then Department of Indian and Affairs and Northern Development to commemorate the hundredth anniversary of the first International Polar Year (1882-1883).

The award includes a prize of $10,000 and the Centenary Medal, and is to be presented annually to an individual or group who has made a significant contribution to meritorious knowledge and understanding of the Canadian North. The Commission has concluded the selection process for the 2013 award, and the laureate will be announced and recognized in a ceremony in the fall of 2013.

The Polar Commission's website (www.polarcom.gc.ca) is our comprehensive and current polar knowledge source. Redesigned and refreshed this year to meet the Government of Canada's latest usability and accessibility standards, the website now adheres to best practices in online communications. Emphasizing credibility and accessibility, the site hosts targeted content for the Commission's audiences, including: researchers, students, policy makers and the general public. The website underpins the Commission's pan-Canadian mandate, and highlights its links to national and international partners and collaborators such as the Association of Polar Early Career Scientists, the Canadian Network of Northern Research Operators, the Sustaining Arctic Observation Networks – Canada initiative, and ArcticNet.

Strengthening Management and Governance

Beyond implementation of the program activities that support the CPC's Strategic Plan, significant effort was invested in strengthening the overall management, governance, and business practices at the Commission. A thorough review process was undertaken in which all financial, administrative and records management procedures were examined, assessed for efficiency, and improved where necessary. New service agreements for various operational CPC requirements were developed, including IT, Compensation, and Security.
The Commission is continuing to meet the regular reporting requirements of central agencies, including those of the various portfolios within Treasury Board.

On governance, as noted previously the requisite number of meetings of the CPC Board of Directors were held, half of which were in the North.
A systematic review of the By-Laws of the Board has been initiated, and any required updates will be implemented. The Board has adopted a revised Terms and Conditions of Employment for the Commission, modelled on those administered by the Treasury Board Secretariat.

Canadian Polar Commission

Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2013 and all information contained in these statements rests with the management of the Canadian Polar Commission (Commission). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Commission's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the Commission's Annual Report and its Departmental Performance Report is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the Financial Administration Act and other applicable legislation, regulations, authorities and policies.

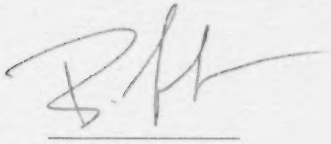
Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Commission; and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an-ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

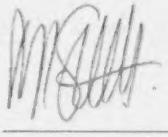
The Commission will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to comply with the Treasury Board Policy on Internal Control.

In the interim, the Commission has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2013, in accordance with the Treasury Board Policy on Internal Control, and the results and action plan are summarized in the annex.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Commission which does not include an audit opinion on the annual assessment of the effectiveness of the Commission's internal controls over financial reporting.



Bernard Funston
Chairman of the Board



Dr. David J. Scott
Chief Financial Officer

Ottawa, Canada
July 24, 2013

In a field of arctic cotton grass, Paul Treitz and Fiona Gregory collect spectral reflectance data. This enables them to interpret correctly the satellite images that track changes in arctic vegetation over wide areas, building knowledge of the effects of global warming.

Photo: Janice Lang, PCSP/NRCan

Joel Barker checks the components of an eddy covariance tower that measures the flux of carbon dioxide from the tundra. Carbon dioxide flux data are essential to predicting the response of the tundra to a warming climate.

Photo: Janice Lang, PCSP/NRCan

Auditor General of Canada
Vérificateur général du Canada

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Canadian Polar Commission and the Minister of Aboriginal Affairs and Northern Development

I have audited the accompanying financial statements of the Canadian Polar Commission, which comprise the statement of financial position as at 31 March 2013, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Polar Commission as at 31 March 2013, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Tammy Squires, CPA, CA
Principal
for the Auditor General of Canada

24 July 2013
Ottawa, Canada

240 rue Sparks Street, Ottawa, Ontario K1A 0G6

Canadian Polar Commission

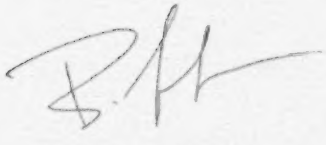
Statement of Financial Position

As at March 31

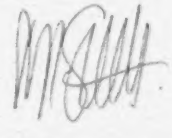
	2013	2012
Liabilities		
Accounts payable and accrued liabilities (note 4)	$152,773	$85,273
Vacation pay and compensatory leave	12,899	14,915
Employee future benefits (note 5)	45,509	45,509
Total liabilities	211,181	145,697
Financial assets		
Due from the Consolidated Revenue Fund	84,073	69,054
Accounts receivable and advances (note 6)	72,499	17,602
Total financial assets	156,572	86,656
Departmental net debt	54,609	59,041
Non-financial assets		
Prepaid expenses	7,745	13,645
Tangible capital assets (note 7)	42,327	62,363
Total non-financial assets	50,072	76,008
Departmental net financial position	($4,537)	$16,967

Contractual obligations (note 8)

The accompanying notes form an integral part of these financial statements.



Bernard Funston
Chairman of the Board



Dr. David J. Scott
Chief Financial Officer

Ottawa, Canada
July 24, 2013

Canadian Polar Commission

Statement of Operations and Departmental Net Financial Position

For the year ended March 31

	2013 Planned Results (unaudited)	2013	2012
Expenses			
Program to promote, develop and disseminate polar knowledge	$980,565	$1,172,880	$766,486
Internal Services	503,955	474,876	381,591
Contributions from other government departments	10,000	17,208	146,373
Net cost of operations before government funding	1,494,520	1,664,964	1,294,450
Government funding			
Net cash provided by Government	1,265,495	1,316,239	1,225,770
Net cash provided by other government departments (note 9)	10,000	17,208	146,373
Services provided without charge by other government departments (note 9)	250,740	294,994	140,024
Change in due from the Consolidated Revenue Fund	(28,510)	15,019	(19,640)
Net cost of operations after government funding	(3,205)	21,504	(198,077)
Departmental net financial position – Beginning of year	16,967	16,967	(181,110)
Departmental net financial position – End of year	$20,172	($4,537)	$16,967

Segmented information (note 10)

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission

Statement of Change in Departmental Net Debt

For the year ended March 31

	2013 Planned Results (unaudited)	2013	2012
Net cost of operations after government funding	($3,205)	$21,504	($198,077)
Change due to tangible capital assets			
Acquisition of tangible capital assets	7,164	3,324	7,090
Amortization of tangible capital assets	(23,552)	(23,360)	(23,612)
Loss on disposal of tangible capital assets	–	–	(224)
Total change due to tangible capital assets	(16,388)	(20,036)	(16,746)
Change due to prepaid expenses	(11,211)	(5,900)	4,147
Net decrease in Commission net debt	(30,804)	(4,432)	(210,676)
Departmental net debt - Beginning of year	59,041	59,041	269,717
Departmental net debt - End of year	$28,237	$54,609	$59,041

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission

Statement of Cash Flow

For the year ended March 31

	2013	2012
Operating Activities		
Net cost of operations before government funding	$1,664,964	$1,294,450
Net cash provided by other government departments (note 9)	(17,208)	(146,373)
Non-cash items:		
Services provided without charge by other government departments (note 9)	(294,994)	(140,024)
Amortization of tangible capital assets	(23,360)	(23,612)
Loss on disposal of tangible capital assets	-	(224)
Variations in Statement of Financial Position		
Increase in accounts receivable and advances	54,897	4,906
(Decrease) increase in prepaid expenses	(5,900)	4,147
(Increase) decrease in liabilities	(67,500)	12,280
Decrease in vacation pay	2,016	3,317
Decrease (increase) in employee future benefits	-	209,813
Cash used in operating activities	1,312,915	1,218,680
Capital Investment Activities		
Acquisition of tangible capital assets	3,324	7,090
Cash used by capital investment activities	3,324	7,090
Net Cash Provided by Government of Canada	$1,316,239	$1,225,770

The accompanying notes form an integral part of these financial statements.

Canadian Polar Commission
For the year ended March 31, 2013

Researchers at the Arthur Clarke Mars greenhouse in the Haughton Crater on Devon Island, Nunavut, develop techniques that may enable the first human visitors to Mars to grow their own food on the Red Planet.

Photo: Janice Lang, PCSP/NRCan

1. Authority and Objectives

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenses are, for the most part, funded by a budgetary lapsing authority.

The Canadian Polar Commission has two program activities: to promote, develop and disseminate polar knowledge and to provide the necessary internal services to support the delivery of its mandate.

2. Summary of Significant Accounting Policies

The financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary Authorities

The Commission is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Commission does not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting.

Liquidity risk is the risk that the Commission will encounter difficulty in meeting its obligations associated with financial liabilities. The Commission's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Each year, the Commission presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which, once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Commission exercises expenditure initiation processes such that the unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

The planned results amounts in the Statement of Operations and Departmental Financial Position and Statement of Change in Departmental Net Debt have been provided for comparison purposes only and are not audited. The planned results figures are based on the actual results at the time when future-oriented financial statements are prepared and assumptions of future conditions, that may or may not occur.

Consistent with Section 32 of the *Financial Administration Act*, the Commission's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

The entity's risk exposure and its objectives, policies and processes to manage and measure the risk did not change significantly from the prior year.

(b) Net Cash Provided by Government

The Commission operates within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies of the Government.

(c) Due from the Consolidated Revenue Fund

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Commission is entitled to draw from the CRF without further authorities to discharge its liabilities. The amount is not considered to be a financial instrument.

(d) Revenues

Revenues are recognized in the year in which the underlying transaction or event occurred that gave rise to the revenue.

Revenues from contributions from other government departments are recognized at the same time as the related expenses are incurred.

(e) Expenses

Expenses are recorded on the accrual basis.

Contributions are recognized in the year in which the recipient has met the eligibility criteria.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge from other government departments and agencies for consulting services, employer contributions for health and dental plans and the audit of the Commission's financial statements are recorded as operating expenses at their estimated cost.

(f) Employee Future Benefits

i. Pension Benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer plan administered by the Government of Canada. The Commission's contributions to the Plan are charged to expenses in the year incurred and represent its total obligation to the Plan. The Commission's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance Benefits

Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Accounts Receivable

Accounts receivable are stated at the lower of cost and net recoverable value; a valuation allowance is recorded for receivables where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Commission is not exposed to significant credit risk. The Commission provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The majority of accounts receivable is due from other government of Canada departments and agencies where there is minimal potential risk of loss. The maximum exposure the entity has to credit risk is equal to the carrying value of its accounts receivable.

(h) Foreign Currency Transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in a foreign currency are translated into Canadian dollars using the rate of exchange in effect at year end. Net gains and losses relating to the purchase of international memberships denominated in a foreign currency are included in memberships in the Statement of Operations and Departmental Net Financial Position.

(i) Tangible Capital Assets

All tangible capital assets having an initial cost of $1,000 or more are recorded at their acquisition cost. The Commission does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Office equipment	5 years
Informatics hardware	5 years
Software	5 years
Furniture and fixtures	5 years

(j) Measurement Uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Parliamentary Authorities

The Commission receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Commission has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

(a) Reconciliation of Net Cost of Operations to Current Year Authorities Used

	2013	2012
Net cost of operations before government funding	$1,664,964	$1,294,450
Adjustments for items affecting net cost of operations but not affecting authorities		
Net cash provided by other government departments	(17,208)	(146,373)
Services provided without charge	(294,994)	(140,024)
Amortization of tangible capital assets	(23,360)	(23,612)
Loss on disposal of tangible capital assets	—	(224)
Change in employee severance benefits	—	209,813
Change in prepaid expenses	—	2,000
Change in vacation pay	2,016	3,317
(Increase) decrease in accrued liabilities not charged to operations	(6,588)	45,418
Other	(4,519)	7,208
Total items affecting net cost of operations but not affecting authorities	1,320,311	1,251,973
Adjustments for items not affecting net cost of operations but affecting authorities		
Acquisition of tangible capital assets	3,324	7,090
Prepaid expenses	(5,900)	4,147
Current year authorities used	$1,317,735	$1,263,210

(b) Authorities Provided and Used

	2013	2012
Authorities provided		
Vote 40 - Operating expenditures	$1,177,748	$936,747
Transfer from Treasury Board Votes for program expenditures	85,196	254,887
	1,262,944	1,191,634
Statutory amounts	97,597	21,259
	1,360,541	1,312,893
Less: lapsed operating	(42,806)	(49,683)
Current year authorities used	$1,317,735	$1,263,210

4. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities are measured at cost, the majority of which are due within six months of year-end. The following table presents details of the Commission's accounts payable and accrued liabilities

	2013	2012
Accounts payable to external suppliers	$46,852	$56,682
Accrued liabilities	61,093	18,659
Accrued wages and employee benefits	44,828	9,932
Total	$152,773	$85,273

5. Employee Future Benefits

(a) Pension benefits

The Commission's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Commission contribute to the cost of the Plan. The expense amounted to $69,684 at March 31, 2013 ($47,049 in 2011-12), which represents approximately 1.7 times (1.8 times in 2011-12) the contributions by employees.

The Commission's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

The Commission provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities. Information about the severance benefits, measured as at March 31, 2013 is as follows:

	2013	2012
Accrued benefit obligation, beginning of the year	$45,509	$255,322
Expense for the year	—	10,815
Benefits paid during the year	—	(220,628)
Accrued benefit obligation, end of the year	$45,509	$45,509

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

6. Accounts Receivable and Advances

The following table presents details of accounts receivable and advances

	2013	2012
Receivables from other government departments and agencies	$71,899	$17,002
Petty cash advance	600	600
Total	$72,499	$17,602

7. Tangible Capital Assets

Cost				
Capital Asset Class	**Opening Balance**	**Acquisitions**	**Disposals and write-offs**	**Closing Balance**
Office equipment	$2,229	$ —	$ —	$2,229
Informatics hardware	114,928	1,829	(4,519)	112,238
Software	42,105	—	—	$42,105
Furniture and fixtures	5,253	1,495	—	6,748
Total	$164,515	$3,324	($4,519)	$163,320

Accumulated Amortization				
	Opening Balance	**Amortization**	**Disposals and write-offs**	**Closing Balance**
Office equipment	$1,338	$446	$ —	$1,784
Informatics hardware	78,782	13,343	(4,519)	87,606
Software	19,290	8,421	—	27,711
Furniture and fixtures	2,742	1,150	—	3,892
Total	$102,152	$23,360	($4,519)	$120,993

Net Book Value		
	2013	2012
Office equipment	$445	$891
Informatics hardware	24,632	36,146
Software	14,394	22,815
Furniture and fixtures	2,856	2,511
Total	$42,327	$62,363

Amortization expense for the year ended March 31, 2013 is $23,360 (2012 is $23,612).
Disposals during the year were $4,519 ($2,388 in 2012).

8. Contractual Obligations

The nature of the Commission's activities can result in some large multi-year contracts and obligations whereby the Commission will be obligated to make future payments when the goods and services are received. The most significant commitment relates to an operating lease for its accommodation. Contractual obligations that can be reasonably estimated are summarized as follows:

	2014	2015	2016	2017	2018 and thereafter	Total
Operating leases	$129,223	$125,977	$125,977	$74,421	$2,242	$457,840

The occupancy instrument governing the rental of office space expires October 31, 2016.

9. Related Party Transactions

The Commission is related as a result of common ownership to all government departments, agencies and Crown Corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the Commission received common services which were obtained without charge from other government departments and agencies as disclosed below.

(a) Common Services Provided Without Charge by Other Government Departments

During the year, the Commission received services without charge from certain common service organizations, related to audit, the employer's contribution to the health and dental insurance plans and salary and associated costs of human resource management. These services provided without charge have been recorded in the Commission's Statement of Operations and Departmental Net Financial Position as follows:

	2013	2012
Audit services provided by the Office of the Auditor General of Canada	$130,000	$101,500
Employer's contribution to the health and dental insurance plans	53,089	34,524
Salary and associated costs of human resource management provided by Aboriginal Affairs and Northern Development Canada	111,905	4,000
Total	$294,994	$140,024

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The cost of these services, such as the payroll and cheque issuance services provided by Public Works and Government Services Canada are not included in the Commission's Statement of Operations and Departmental Net Financial Position.

(b) Other Transactions with Related Parties

	2013	2012
Expenses - other government departments and agencies:		
Salaries and employee benefits	$151,673	$78,709
Office accommodation	128,826	118,768
Professional services	18,867	23,128
Telephone and telecommunications	4,033	929
Memberships	900	—
Printing and publishing	19	385
Materials and supplies	—	282
Total	$304,318	$222,201

The Commission also received $17,208 from other government departments consisting of $7,208 from the Department of Foreign Affairs and International Trade for travel to promote the program and $10,000 from Aboriginal Affairs and Northern Development for the Marty Bergmann award. ($146,373 was received in 2012 from Aboriginal Affairs and Northern Development for the International Polar Year (IPY) Synthesis Report.)

10. Segmented Information

Presentation by segment is based on the Commission's program activity architecture. The presentation by segment is based on the same accounting policies as described in the Summary of Significant Accounting Policies in note 2. The following table presents the expenses incurred for the main program activities, by major object of expenses. The segment results for the period are as follows:

	Planned Results (unaudited)	Program	Internal Services	Contributions	2013	Total 2012
Operating expenses						
Salaries and employee benefits	$791,662	$676,791	$179,907	$ —	$856,698	$518,716
Professional and special services	228,027	39,263	227,422	—	266,685	351,689
Travel and hospitality	162,795	164,154	17,746	7,208	189,108	58,361
Accommodation	120,655	106,980	28,438	—	135,418	116,858
Board of Directors' Fees	41,770	71,955	—	—	71,955	93,503
Printing and publishing	35,143	27,226	7,237	—	34,463	64,829
Office supplies	32,565	21,988	5,846	—	27,834	13,487
Memberships	27,659	26,759	901	—	27,660	29,663
Amortization of tangible capital assets	23,552	18,455	4,905	—	23,360	23,612
Contributions	20,000	10,000	—	10,000	20,000	10,000
Telephone and telecommunications	10,692	9,309	2,474	—	11,783	13,508
Loss on disposal of tangible capital assets	—	—	—	—	—	224
Net cost of operations before government funding	$1,494,520	$1,172,880	$474,876	$17,208	$1,664,964	$1,294,450

11. Financial Instruments

The Commission's financial instruments consist of accounts receivable and advances and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the Commission is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise disclosed in these financial statements, management estimates that the carrying values of the financial instruments approximate their fair value to their impending maturity.

12. Subsequent Events

On April 1, 2013, with the approval of Treasury Board, the Canadian Polar Commission assumed full responsibility from Aboriginal Affairs and Northern Development Canada for the Northern Scientific Training Program. The financial authorities established for the program are $1,257,000.

ANNEX to the Statement of Management Responsibility

1. Introduction

In support of an effective system of internal control, the Canadian Polar Commission, in part through the results of the audit performed by the Office of the Auditor General, annually assesses the performance of its financial controls to ensure:

- financial arrangements or contracts are entered into only when sufficient funding is available;
- payments for goods and services are made only when the goods or services are received or the conditions of contracts or other arrangements have been satisfied; and
- payments have been properly authorized.

The Canadian Polar Commission will leverage the results of the periodic audit of core controls performed by the Office of the Comptroller General.

Below is a summary of the results of the assessment conducted during fiscal year 2012-2013.

2. Assessment results during fiscal year 2012-2013

For the most part, controls related to payment of goods and services and payment authority were functioning well and form an adequate basis for the Canadian Polar Commission system of internal control. The need for adjustments to reinforce controls over journal vouchers and over the recording of prepaid expenses and accrued liabilities was identified and will be addressed during the current fiscal year. In addition, controls over the pay process need to be strengthened. Responsibilities over the processing of travel claims will be reassigned to increase the internal control over these activities.

3. Assessment plan

The Canadian Polar Commission will continue to monitor the performance of its system of internal control with a focus on the core controls related to financial transactions, with an emphasis on journal vouchers, prepaid expenditures and accrued liabilities and travel. An agreement with a new payroll service provider will be entered into with specific targets related to the accuracy and timeliness of pay processing.

Personnel

Dr. David J. Scott (Executive Director)

Jean-Marie Beaulieu (Senior Science Advisor)

John Bennett (Manager, Communications & Information)

Sandy Bianchini (Administrative Assistant)

Susan File (Research Analyst)

Julie Fortin (Finance Officer)

Nicholas Girard (co-op student, May-August 2012)

David Miller (Northern Coordinator)

Jocelyn Joe-Strack (Research Analyst)

Marc Meloche (Senior Policy Advisor)*

Amanda Watson (co-op student, May-August 2012)

Mark Williams (Research Associate, October 2012-March 2013)

* Additional support from Aboriginal Affairs and Northern Development Canada is being provided through the special assignment of Mr. Meloche, an employee of AANDC, who began work at the Commission in February 2012.

Tim Barfoot demonstrates a sensor car for data collection. This surrogate for a Mars rover is being tested in the Haughton Crater on Devon Island, Nunavut, since the terrain closely resembles the surface of Mars. Research at the Haughton crater is laying some of the ground-work for an eventual manned voyage to Mars.

Photo: Janice Lang, PCSP/NRCan